

**EXHIBIT B**

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

In re: Lehman Brothers Holdings Inc.

Case No. 08-13888 (JMP)

Court ID (Court Use Only) \_\_\_\_\_

**NOTICE OF PARTIAL TRANSFER OF CLAIMS OTHER THAN FOR SECURITY  
PURSUANT TO BANKRUPTCY RULE 3001(E)(2)**


CLAIMS HAVE BEEN FILED IN THIS CASE or deemed filed under 11 U.S.C. §1111(a). Pursuant to Bankruptcy Rule 3001(e)(2), Transferee hereby gives notice of the transfer, other than for security, of the claims referenced herein.

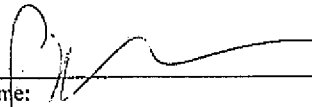
<u>Name of Transferee:</u> Deutsche Bank AG, London Branch	<u>Name of Transferor:</u> SPCP Group, LLC
Notices to Transferee should be sent to:  c/o Deutsche Bank Securities Inc. 60 Wall Street New York, New York 10005 Attn: Rich Vichaidith Email: richard.vichaidith@db.com	Court Record Address of the Transferor: (Court use only)
<u>Last Four Digits of Acct.#:</u>	<u>Last Four Digits of Acct.#:</u>
Name and Address where transferee payments should be sent (if different from above):	
<u>Transferred Claim Amount:</u> \$45,000,000.00	<i>This is a partial transfer of claim</i>
<u>Court Claim No.:</u> 17728	

As set forth in the attached Evidence of Transfer of Claim, Transferor has waived to the fullest extent permitted by law any notice or right to receive notice of a hearing under Bankruptcy Rule 3001(e).

I declare under penalty of perjury that the information provided in this notice is true and correct to the best of my knowledge and belief.

**DEUTSCHE BANK AG, LONDON BRANCH**

By:   
Name: \_\_\_\_\_  
Title: \_\_\_\_\_

By:   
Name: \_\_\_\_\_  
Title: \_\_\_\_\_

*Penalty for making a false statement: Fine of up to \$500,000 or imprisonment for up to 5 years or both. 18 U.S.C. §§ 152 & 3571.*

EVIDENCE OF TRANSFER OF CLAIM

TO: United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court")  
Attn: Clerk

AND TO: Lehman Brothers Holdings Inc. (the "Debtor")  
Case No. 08-13555 (JMP) (Jointly Administered) (the "Case")

Proof of Claim Number 17728

SPCP Group, LLC and its successors and assigns ("Seller"), for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, does hereby certify that it has unconditionally and irrevocably sold, transferred and assigned unto:

**DEUTSCHE BANK AG, LONDON BRANCH**

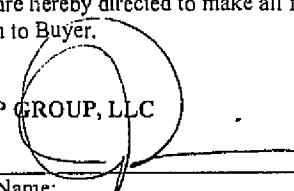
c/o Deutsche Bank Securities Inc.  
60 Wall Street  
New York, New York 10005  
Attn: Jeffrey Olinsky  
Phone: (212) 250-5760  
Email: Jeffrey.olinsky@db.com

and its successors and assigns ("Buyer"), all right, title and interest in and to Proof of Claim Number 17728 solely to the extent of \$45,000,000.00 (the "Claim") against Debtor in the Case in the Bankruptcy Court, or any other court with jurisdiction over the bankruptcy proceedings of the Debtor.

Seller hereby waives any objection to the transfer of the Claim to Buyer on the books and records of the Debtor and the Bankruptcy Court, and hereby waives to the fullest extent permitted by law any notice or right to a hearing as may be imposed by Rule 3001 of the Federal Rules of Bankruptcy Procedure, the United States Bankruptcy Code, applicable local bankruptcy rules or applicable law. Seller acknowledges and understands, and hereby stipulates that an order of the Bankruptcy Court may be entered without further notice to Seller transferring to Buyer the Claim and recognizing the Buyer as the sole owner and holder of the Claim.

You are hereby directed to make all future payments and distributions, and to give all notices and other communications, in respect of the Claim to Buyer.

SPCP GROUP, LLC

By:   
Name: \_\_\_\_\_  
Title: \_\_\_\_\_  
Jennifer Poccia  
Authorized Signatory

DEUTSCHE BANK AG, LONDON BRANCH

By: \_\_\_\_\_  
Name: \_\_\_\_\_  
Title: \_\_\_\_\_

By: \_\_\_\_\_  
Name: \_\_\_\_\_  
Title: \_\_\_\_\_

EVIDENCE OF TRANSFER OF CLAIM

TO: United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court")  
Attn: Clerk

AND TO: Lehman Brothers Holdings Inc. (the "Debtor")  
Case No. 08-13555 (JMP) (Jointly Administered) (the "Case")

Proof of Claim Number 17728

SPCP Group, LLC and its successors and assigns ("Seller"), for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, does hereby certify that it has unconditionally and irrevocably sold, transferred and assigned unto:

DEUTSCHE BANK AG, LONDON BRANCH  
c/o Deutsche Bank Securities Inc.  
60 Wall Street  
New York, New York 10005  
Attn: Jeffrey Olinsky  
Phone: (212) 250-5760  
Email: Jeffrey.olinsky@db.com

and its successors and assigns ("Buyer"), all right, title and interest in and to Proof of Claim Number 17728 solely to the extent of \$45,000,000.00 (the "Claim") against Debtor in the Case in the Bankruptcy Court, or any other court with jurisdiction over the bankruptcy proceedings of the Debtor.

Seller hereby waives any objection to the transfer of the Claim to Buyer on the books and records of the Debtor and the Bankruptcy Court, and hereby waives to the fullest extent permitted by law any notice or right to a hearing as may be imposed by Rule 3001 of the Federal Rules of Bankruptcy Procedure, the United States Bankruptcy Code, applicable local bankruptcy rules or applicable law. Seller acknowledges and understands, and hereby stipulates that an order of the Bankruptcy Court may be entered without further notice to Seller transferring to Buyer the Claim and recognizing the Buyer as the sole owner and holder of the Claim.

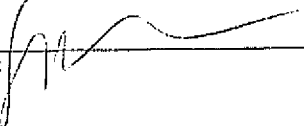
You are hereby directed to make all future payments and distributions, and to give all notices and other communications, in respect of the Claim to Buyer.

SPCP GROUP, LLC

By: \_\_\_\_\_  
Name:  
Title:

DEUTSCHE BANK AG, LONDON BRANCH

By:  \_\_\_\_\_  
Name:  
Title:

By:  \_\_\_\_\_  
Name:  
Title:

Confidential